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I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope, with sufficient postage, addressed to: Commissioner for Patents, P.O. Box 1450, Arlington, VA 22313-1450, or sent via facsimile to the facsimile number indicated below if one is indicated, on the date indicated below:

571-273-8300 - 14 pages

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Daniel B. Schein, Ph.D., Esq., Reg. No. 33,551

17 Wovember 2006

Date of Signature

Our Case No.: 10437-69

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Examiner: EREZO, Darwin

Group Art Unit No.: 3731

In re Application of:

FUKUNAGA et al.

Serial No.: 10/777,772

Filing Date: February 12, 2004

For:

BREATHING CIRCUITS HAVING

UNCONVENTIONAL

RESPIRATORY CONDUITS AND SYSTEMS AND METHODS FOR OPTIMIZING UTILIZATION OF

FRESH GASES

REPLY AND AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Commissioner:

This is in timely response to the office action mailed October 2, 2006.